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a compliance with the statute of frauds as to contracts for the sale of real estate. But when such a resolution is relied on as the evidence of a written agreement, it must, like other written contracts, show on its face a complete and concluded agreement between the parties. Nothing must be left open for future settlement or agreement.

BEATTY V. BARLEY AND ANOTHER.—Decided at Richmond, March 16, 1899.—*Cardwell, J.*:

1. CHANCERY PLEADING—*Bill of review—New case—Errors of law—Case in judgment.* A complainant cannot make an entirely new and different case by a bill of review from that made by his original bill. If the ground for the bill of review be errors of law, they must be such as appear on the face of the decrees, orders and proceedings, in the cause, arising on facts either admitted by the pleadings or stated as facts in the decrees. In the case in judgment, the complainant in her original bill admitted that one of the defendants had an insurable interest in the life of her husband, and sought a recovery on the ground that, having a double security for his debt, he had collected both and thus been twice paid. In the bill of review the insurable interest is denied and relief sought on other grounds. This cannot be allowed.

NORFOLK & WESTERN RAILWAY CO. V. BOARD OF PUBLIC WORKS.

Decided at Richmond, March 23, 1899.—*Keith, P.*:

1. TAXATION—*Tugs and barges—Situs of taxation—Interstate commerce—Case in judgment.* The fact that tugs and barges are engaged in interstate commerce does not exempt them from taxation; nor does the place of their enrollment or registration fix their *situs* for taxation, though it is a circumstance to be considered. In the case in judgment, they are owned by a Virginia corporation, are used exclusively in the transportation of coal from a given point in this State to various points in other States, and are not assessed for taxation elsewhere in or out of the State of Virginia. Under these circumstances, they are properly taxable in this State, in the county where they are always loaded.